IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 22ND JANUARY 2007 / 2ND MAGHA 1928

WP(C).No. 34391 of 2005(T)

PETITIONER:

STAR BOARD INDUSTRIES REPRESENTED BY ITS MANGING PARTNER, AYOTH, KANNAPURAM, KANNUR DIST.

BY ADV. SRI.P.M.PAREETH

RESPONDENTS:

1. THE DISTRIT LEVEL COMMITTEE FOR SALES TAX EXEMPTION, KANNUR PRESENTED BY ITS CONVENOR, THE GENERAL MANAGER DISTRICT INDUSTRIES CENTRE, KANNUR.

2. THE STATE LEVEL COMMITTEE FOR SALES TAX EXEMPTION, THIRUVANANTHAPURAM, REPRESENTED BY ITS MEMBER (SECRETARY), THE DIRECTOR OF INDUSTRIES AND COMMERCE, THIRUVANANTHAPURAM.

3. THE STATE OF KERALA, REPRESENTED BY THE SECRETARY GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

4. THE SPECIAL TAHSILDAR, REVENUE RECOVERY NO.1. KANNUR.

5. THE SALES TAX OFFICER, IIND CIRCLE, KANNUR.

BY GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 22/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN,J.

W.P.(C).NO.34391 OF 2005 &
I.A.NO.1007 OF 2007

Dated this the 22 day of January, 2007

JUDGMENT

Petitioner challengs the recovery proceedings initiated for the Sales Tax arrears and interim stay was granted. Petitioner is a Small Scale Industrial Unit, which claim exemption from payment of sales tax. As per the proceedings of the Director of Industries and Commerce, Thiruvananthapuram dated 21/11/2006, produced as Ext.P12 along with I.A.No.1007/2007, the State Level Committee resolved to grant sales tax exemption for the turnover of block board manufactured and sold by the unit as in the similar case. It was also resolved by the State Level Committee to direct the District Industries Centre, Kannur to reconsider the

sales tax exemption application of the unit and pass fresh orders granting the benefit to block board. In such circumstances, there will be a direction to the District Industries Centre to pass orders, based on Ext.P12 orders passed pursuant to the decision of the state level committee, as expeditiously as possible, at any rate within a period of one month and communicate copy of the order to the petitioner. The petitioner may approach the necessary authorities and produce the order for modification of the assessment. So as to enable the parties to comply with the above direction, the interim stay granted by this Court will stand extended for a period of three months.

Writ Petition is disposed of as above.

P.R.RAMAN,
Judge.

kcv.